

Article - Estates and Trusts

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§9–203.

(a) Except for a disclaimer under § 9-204 or § 9-205 of this subtitle, the following rules apply to a disclaimer of an interest in property.

(b) The disclaimer takes effect as of the time the instrument creating the interest becomes irrevocable or if the interest arose under the law of intestate succession, as of the time of the intestate's death.

(c) The disclaimed interest passes according to any provision in the instrument creating the interest providing for the disposition of the interest, should it be disclaimed, or of disclaimed interests in general.

(d) If the instrument does not contain a provision described in subsection (c) of this section, the following rules apply:

(1) (i) If the disclaimant is an individual, the disclaimed interest passes as if the disclaimant died immediately before the time of distribution; or

(ii) If by law or under the instrument the descendants of the disclaimant would share in the disclaimed interest by any method of representation had the disclaimant died before the time of distribution, the disclaimed interest passes only to the descendants of the disclaimant who survive the time of distribution; or

(2) If the disclaimant is not an individual, the disclaimed interest passes as if the disclaimant did not exist.

(e) On the disclaimer of a preceding interest, a future interest held by a person other than the disclaimant takes effect as if the disclaimant had died or ceased to exist immediately before the time of distribution, but a future interest held by the disclaimant is not accelerated in possession or enjoyment.

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